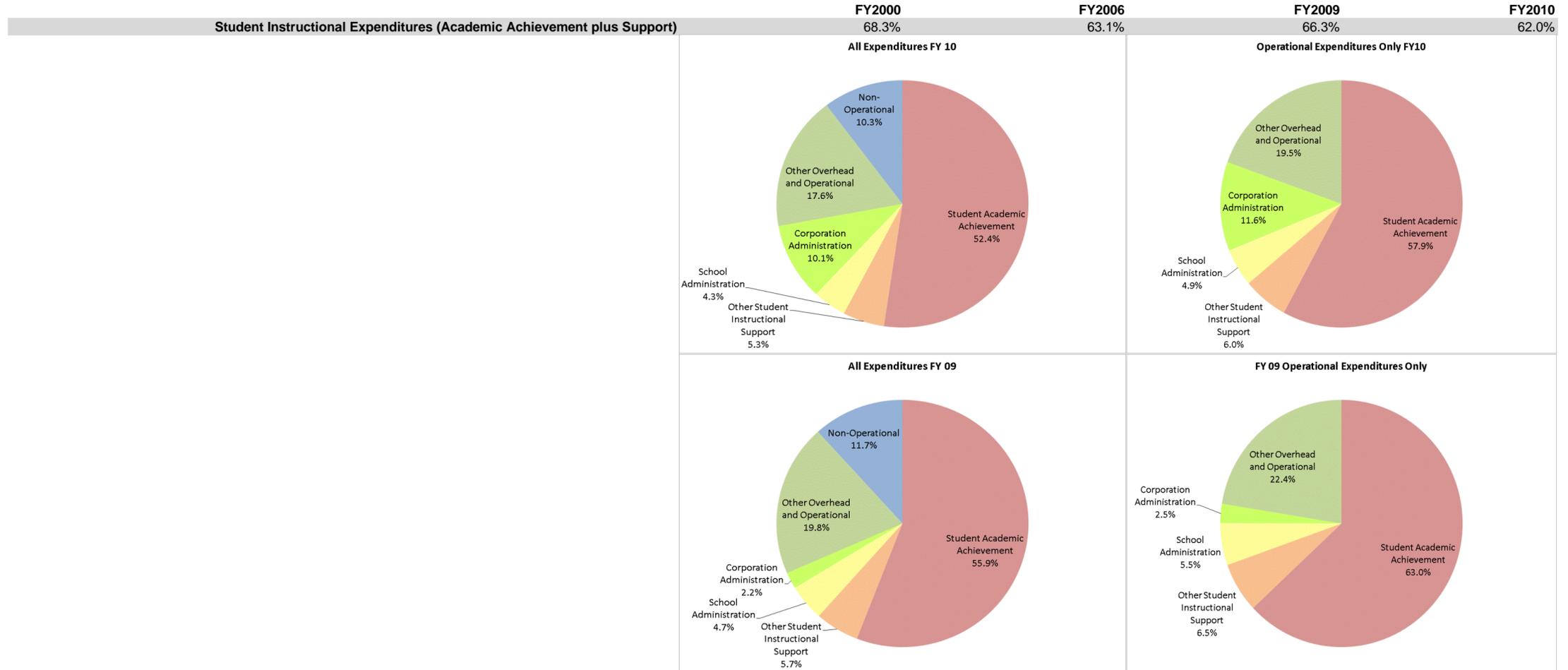


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Jennings County Schools (4015)**

Jennings County Schools (4015)

Student Instructional Category	FY00 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 2000	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$20,356,166	59.4%	\$24,016,118	54.7%	\$28,231,048	55.9%	\$29,377,794	52.4%
Student Instructional Support	\$3,055,157	8.9%	\$3,697,063	8.4%	\$5,236,033	10.4%	\$5,412,590	9.6%
Overhead and Operational	\$7,346,416	21.4%	\$10,393,960	23.7%	\$11,107,205	22.0%	\$15,525,764	27.7%
Nonoperational	\$3,509,294	10.2%	\$5,809,158	13.2%	\$5,916,827	11.7%	\$5,780,794	10.3%
Grand Total	\$34,267,032		\$43,916,300		\$50,491,113		\$56,096,942	



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Jennings County Schools (4015)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$268,199	\$698,079	\$790,788		195%	13%
	11100 Regular Programs; Elementary	\$6,651,348	\$7,994,069	\$11,572,432	\$11,821,852	78%	48%	2%
	11200 Regular Programs; Middle/Junior High	\$1,554,870	\$1,844,412	\$2,720,411	\$2,721,833	75%	48%	0%
	11300 Regular Programs; High School	\$3,287,903	\$3,367,581	\$5,370,338	\$5,554,790	69%	65%	3%
	11350 Regular Programs; High School; Academic Honors Diploma	\$35,150	\$55,357	\$6,990	\$118,634	238%	114%	> 500%
	11450 Vocational Education; Consumer and Homemaking	\$32,355	\$0	\$0	\$0	-100%		
	11590 Other Vocational Education Programs	\$0	\$63,032	\$123,568	\$182,421		189%	48%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$63,414	\$111,791	\$97,879	\$115,784	83%	4%	18%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$3,060	\$0			-100%
	12110 Gifted And Talented; Gifted and Talented	\$22,233	\$19,458	\$0	\$0	-100%	-100%	
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$48,755	\$43,328			-11%
	12210 Mental Disabilities; Mild Mental Disabilities	\$504,142	\$813,173	\$289,108	\$219,617	-56%	-73%	-24%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$2,620	\$0	\$657,412	\$671,786	> 500%		2%
	12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$0	\$82,996	\$84,986			2%
	12310 Physical Impairment; Orthopedic Impairment	\$0	\$0	\$0	\$6,865			
	12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$161,910	\$154,200			-5%
	12350 Physical Impairment; Homebound	\$40,134	\$58,415	\$47,887	\$59,399	48%	2%	24%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$526,466	\$537,035	\$647,513	\$693,263	32%	29%	7%
	12510 Culturally Different; Communication Disorders	\$0	\$0	\$173,523	\$173,289			0%
	12520 Culturally Different; Compensatory	\$60,145	\$28,841	\$103,541	\$103,288	72%	258%	0%
	12610 Learning Disability	\$0	\$0	\$1,869,356	\$2,008,663			7%
	12710 Equal Opportunity At Risk	\$202,555	\$37,411	\$48,994	\$12,358	-94%	-67%	-75%
	12810 Special Education Preschool	\$0	\$0	\$159,014	\$185,297			17%
	12900 Other Special Programs	\$37,277	\$4,878	-\$2,745	\$6,668	-82%	37%	
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$169,994	\$190,634	\$402,595	\$401,174	136%	110%	0%
	14100 Summer School Programs; Elementary	\$31,560	\$0	\$0	\$0	-100%		
	14300 Summer School Programs; High School	\$29,168	\$6,889	\$0	\$0	-100%	-100%	
	16100 Remediation Testing	\$134,543	\$184,022	\$79,043	\$81,837	-39%	-56%	4%
	16200 Preventive Remediation	\$55,687	\$112,568	\$277,321	\$254,551	357%	126%	-8%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$5,361	\$59,319	\$0	\$0	-100%	-100%	
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$261,835	\$309,772	\$586,098	\$503,857	92%	63%	-14%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$1,053,927	\$1,498,828	\$9,933	\$5,343	-99%	-100%	-46%
	22110 Improvement of Instruction; Service Area Direction	\$120,254	\$710	\$0	\$0	-100%	-100%	
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$120,135	\$241,499	\$133,602	\$175,090	46%	-27%	31%
	22130 Improvement of Instruction; Instructional Staff Training	\$27,594	\$11,252	\$5,414	\$2,031	-93%	-82%	-62%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$8,096	\$125,336	\$93,085	\$132,378	> 500%	6%	42%
	22210 Library/Media Services; Service Area Direction	\$0	\$29,107	\$0	\$0	-100%	-100%	
	22220 Library/Media Services; School Library	\$375,620	\$268,363	\$478,363	\$415,276	11%	55%	-13%
	22230 Library/Media Services; Audiovisual	\$32,131	\$16,187	\$10,146	\$7,545	-77%	-53%	-26%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$1,120,601	\$72,973	\$44,875	\$33,702	-97%	-54%	-25%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$64,568	\$60,451	\$88,365	\$96,226	49%	59%	9%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$490,110	\$954,508			95%
	22360 Instruction, Related Technology; Network Support	\$0	\$336,955	\$47,199	\$80,964		-76%	72%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$90,898	\$83,596			-8%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$349,072	\$410,592	\$0	\$0	-100%	-100%	
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$0	\$0	\$513,931	\$420,607			-18%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$6,108	\$0	\$50	\$0	-100%		-100%
	26497 2007 Account Code - Teachers Retirement Fund	\$690,786	\$772,011	\$0	\$0			
Student Academic Achievement Total		\$17,677,652	\$19,911,122	\$28,231,048	\$29,377,794	66%	48%	4%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$57,827	\$54,455	\$61,320	\$59,453	3%	9%	-3%
	21140 Attendance and Social Work Services; Pupil Accounting	\$279	\$897	\$414	\$451	62%	-50%	9%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$0	\$0	\$2,012			
	21210 Guidance Services; Service Area Direction	\$145,519	\$207,161	\$275,237	\$279,638	92%	35%	2%
	21220 Guidance Services; Counseling Services	\$475,436	\$493,791	\$881,771	\$842,251	77%	71%	-4%
	21250 Guidance Services; Records Maintenance	\$9,885	\$8,968	\$0	\$0	-100%	-100%	
	21290 Guidance Services; Other Guidance Services	\$132,564	\$0	\$1,951	\$2,649	-98%		36%
	21320 Health Services; Medical Services	\$4,245	\$3,953	\$6,334	\$3,605	-15%	-9%	-43%
	21340 Health Services; Nurse Services	\$114,025	\$174,785	\$389,973	\$368,233	223%	111%	-6%
	21390 Health Services; Other Health Services	\$7,492	\$10,657	\$0	\$0	-100%	-100%	

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Jennings County Schools (4015)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	21410 Psychological Services; Service Area Direction	\$0	\$0	\$72,255	\$11,717			-84%
	21420 Psychological Testing	\$0	\$0	\$159,635	\$186,496			17%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$265,296	\$320,881	\$398,570	\$431,334	63%	34%	8%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$167,219	\$201,573			21%
	21810 Special Education Administration; Service Area Direction	\$126,613	\$134,537	\$400,451	\$596,005	371%	343%	49%
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$40,559	\$10,775			-73%
	24100 Office of The Principal	\$1,226,613	\$1,543,159	\$2,380,344	\$2,416,398	97%	57%	2%
Student Instructional Support Total		\$2,565,794	\$2,953,244	\$5,236,033	\$5,412,590	111%	83%	3%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$46,721	\$44,770	\$40,445	\$51,907	11%	16%	28%
	23150 Board of Education; Legal Services	\$21,700	\$24,873	\$32,977	\$16,173	-25%	-35%	-51%
	23160 Board of Education; Promotion Expenses	\$2,478	\$1,033	\$4,029	\$212	-91%	-80%	-95%
	23210 Executive Administration; Office of The Superintendent	\$192,535	\$176,696	\$274,533	\$252,419	31%	43%	-8%
	23220 Executive Administration; Community Relations	\$23,508	\$12,413	\$11,373	\$11,814	-50%	-5%	4%
	23290 Executive Administration; Other Executive Administration Services	\$181,730	\$157,941	\$8,471	\$14,985	-92%	-91%	77%
	25110 Fiscal Services; Office of The Business Manager	\$63,785	\$75,012	\$123,575	\$124,680	95%	66%	1%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$29,977	\$32,983	\$93,242	\$92,134	207%	179%	-1%
	25150 Fiscal Services; Payroll Services	\$26,681	\$25,375	\$51,132	\$49,863	87%	97%	-2%
	25160 Fiscal Services; Financial Accounting	\$0	\$27,289	\$0	\$0		-100%	
	25191 Other Fiscal Services; Refund of Revenue	\$1,685	\$167	\$0	\$0	-100%	-100%	
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$1,662	\$2,269			37%
	25199 Other Fiscal Services; Other	\$28,997	\$32,201	\$27,632	\$29,264	1%	-9%	6%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$0	\$0	\$45,452	\$40,656			-11%
	25720 Personnel Services; Recruitment and Placement	\$0	\$0	\$7,188	\$5,011			-30%
	25750 Personnel Services; Health Services	\$4,851	\$3,806	\$985	\$1,131	-77%	-70%	15%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$4,626,508			
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$97,068	\$41,561			-57%
	25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$1,456	\$5,854			302%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$270,156	\$309,080			14%
	25890 Other Technology Services	\$4,207	\$6,373	\$0	\$0	-100%	-100%	
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$111,472	\$97,840	\$157,991	\$160,808	44%	64%	2%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,599,481	\$2,174,454	\$3,409,940	\$3,327,314	108%	53%	-2%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$710,838	\$673,670	\$424,648	\$402,382	-43%	-40%	-5%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$74,159	\$172,508	\$141,850	\$110,970	50%	-36%	-22%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$200	\$769	\$0	\$0			
	26499 2007 Account Code - Other	\$0	\$567,143	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$61,375	\$58,273	\$0	\$0	-100%	-100%	
	26700 Operation and Maintenance of Plant Services; Insurance	\$146,421	\$269,483	\$248,738	\$308,886	111%	15%	24%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$55,020	\$22,922	\$0	\$0	-100%	-100%	
	27010 Student Transportation; Service Area Direction	\$0	\$39,028	\$62,245	\$108,555		178%	74%
	27100 Student Transportation; Vehicle Operation	\$215,389	\$345,849	\$572,589	\$571,948	166%	65%	0%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$77,727	\$171,071	\$167,444	\$189,924	144%	11%	13%
	27400 Student Transportation; Purchase of School Buses	\$56,931	\$216,608	\$185,829	\$188,967	232%	-13%	2%
	27500 Student Transportation; Insurance on Buses	\$0	\$45,640	\$42,119	\$40,551		-11%	-4%
	27700 Student Transportation; Contracted Transportation Services	\$1,740,374	\$2,229,504	\$2,058,208	\$2,018,529	16%	-9%	-2%
	27900 Student Transportation; Other Student Transportation Services	\$34,273	\$42,873	\$51,815	\$68,670	100%	60%	33%
	27910 Student Transportation; Bus Driver Training	\$0	\$0	\$822	\$515			-37%
	31100 Food Services Operations; Service Area Direction	\$33,026	\$64,796	\$130,568	\$131,393	298%	103%	1%
	31200 Food Services Operations; Food Preparation and Dispensing	\$445,053	\$635,805	\$1,105,552	\$1,080,821	143%	70%	-2%
	31300 Food Services Operations; Food Delivery	\$1,313	\$1,050	\$0	\$0	-100%	-100%	
	31400 Food Services Operations; Food Purchases	\$624,687	\$940,150	\$1,141,283	\$1,080,073	73%	15%	-5%
	31900 Other Food Services	\$114,543	\$149,703	\$114,189	\$59,935	-48%	-60%	-48%
Overhead and Operational Total		\$6,731,137	\$9,540,066	\$11,107,205	\$15,525,764	131%	63%	40%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$7,637	\$15,922	\$248,602	\$218,737	> 500%	> 500%	-12%
	33200 Community Recreation	\$26,612	\$22,087	\$41,908	\$34,660	30%	57%	-17%
	33300 Civic Services	\$1,000	\$0	\$0	\$0	-100%		
	33400 Athletic Coaches	\$264,824	\$290,028	\$329,497	\$326,609	23%	13%	-1%
	33500 Welfare Activities Services	\$0	\$0	\$5,205	\$20,927			302%
	33600 Nonpublic School Pupil Services	\$1,280	\$13,549	\$4,590	\$43,549	> 500%	221%	> 500%
	33910 High School Band Uniforms	\$3,570	\$3,408	\$5,746	\$3,467	-3%	2%	-40%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Jennings County Schools (4015)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	33930 Latch Key Kid Program	\$0	\$0	\$472	\$0			-100%
	33940 Child Care Services	\$0	\$118,227	\$0	\$0		-100%	
	33950 Step Ahead	\$2,502	\$0	\$0	\$0	-100%		
	33990 Other Community Services; Other	\$0	\$11,602	\$0	\$0		-100%	
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$95,812	\$101,532	\$37,222		-61%	-63%
	43000 Facilities Acquisition and Construction; Professional Services	\$0	\$11,584	\$7,884	\$18,440		59%	134%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$9,753	\$0	\$0	\$0	-100%		
	45100 Building Acquisition, Construction and Improvements	\$488,231	\$1,580,244	\$1,828,307	\$1,366,605	180%	-14%	-25%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$110,283	\$130,582	\$0	\$0	-100%	-100%	
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$5,100	\$89,499	\$89,498		> 500%	0%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$129,990	\$39,850	\$0	\$0	-100%	-100%	
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$220,077	\$585,171	\$201,616	\$269,892	23%	-54%	34%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$127,719	\$52,987	\$113,775	\$60,368	-53%	14%	-47%
	51100 Debt Services; Principal on Debt; Bonds	\$120,000	\$0	\$220,000	\$230,000	92%		5%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$427,709	\$0	\$0		-100%	
	52100 Debt Services; Interest on Debt; Bonds	\$47,250	\$0	\$164,746	\$155,287	229%		-6%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$65,006	\$39,872	\$12,304		-81%	-69%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,698,508	\$1,860,302	\$2,338,219	\$2,745,133	62%	48%	17%
	53300 Debt Services; Lease Rental; School Buses ; Principal	\$48,923	\$0	\$0	\$0	-100%		
	54200 Common School Fund; Principal	\$140,912	\$395,899	\$161,989	\$141,489	0%	-64%	-13%
	54250 Common School Fund; Interest	\$0	\$0	\$10,369	\$5,107			-51%
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$3,000	\$1,500			-50%
	60700 Nonprogramed Charges; Scholarships	\$0	\$500	\$0	\$0		-100%	
Nonoperational Total		\$3,449,072	\$5,725,567	\$5,916,827	\$5,780,794	68%	1%	-2%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$214,905	\$183,816	\$0	\$0			
	26492 2007 Account Code - Social Security	\$1,306,203	\$1,608,721	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$2,160,527	\$3,957,852	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$705	\$16,271	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$161,037	\$19,640	\$0	\$0			
Prorated By Fund Total		\$3,843,377	\$5,786,301	\$0	\$0			